

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: **FEB 12 2007**

ENVIRONMENT AMERICA INC
C/O WENDY L IRVINE
44 WINTER STREET 4TH FLOOR
BOSTON, MA 02108

Employer Identification Number:
20-5355252
DLN:
17053319008036
Contact Person:
SHAWNDEA KREBS ID# 31072
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
June 30
Form 990 Required:
Yes
Effective Date of Exemption:
August 10, 2006
Contribution Deductibility:
No

Dear Applicant:

We are pleased to inform you that upon review of your application for tax-exempt status we have determined that you are exempt from Federal income tax under section 501(c)(4) of the Internal Revenue Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Please see enclosed Information for Organizations Exempt Under Sections Other Than 501(c)(3) for some helpful information about your responsibilities as an exempt organization.

We have sent a copy of this letter to your representative as indicated in your power of attorney.

Sincerely,



Lois G. Lerner
Director, Exempt Organizations
Rulings and Agreements

Enclosure: Information for Organizations Exempt Under Sections Other Than 501(c)(3)

Letter 948 (DO/CG)

sk 2-907

ENVIRONMENT AMERICA INC

INFORMATION FOR ORGANIZATIONS EXEMPT UNDER SECTIONS
OTHER THAN 501(C)(3)

WHERE TO GET FORMS AND HELP

Forms and instructions may be obtained by calling toll free 1-800-829-3676, through the Internet Web Site at www.irs.gov, and also at local tax assistance centers.

Additional information about any topic discussed below may be obtained through our customer service function by calling toll free 1-877-829-5500.

NOTIFY US ON THESE MATTERS

If you change your name, address, purposes, operations or sources of financial support, please inform our TE/GE EO Determinations Office at the following address: Internal Revenue Service, P.O. Box 2508, Cincinnati, Ohio 45201. If you amend your organizational document or by-laws, or dissolve, provide the EO Determinations Office with a copy of the amended documents. Please use your employer identification number on all returns you file and in all correspondence with the Internal Revenue Service.

FILING REQUIREMENTS

In your exemption letter we indicated whether you must file Form 990, Return of Organization Exempt From Income Tax. Form 990 (or Form 990-EZ) is filed with the Ogden Submission Processing Center, Ogden UT 84201-0027.

You are required to file a Form 990 only if your gross receipts are normally more than \$25,000.

If your gross receipts are normally between \$25,000 and \$100,000, and your total assets are less than \$250,000, you may file Form 990-EZ. If your gross receipts are over \$100,000, or your total assets are over \$250,000, you must file the complete Form 990. The Form 990 instructions show how to compute your "normal" receipts.

If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. There are penalties for failing to timely file a complete return. For additional information on penalties, see Form 990 instructions or call our toll free number.

If your receipts are below \$25,000, and we send you a Form 990 Package, follow the instructions in the package on how to complete the limited return to advise us that you are not required to file.

If your exemption letter states that you are not required to file Form 990, you are exempt from these requirements.

Letter 948 (DO/CG)

ENVIRONMENT AMERICA INC

UNRELATED BUSINESS INCOME TAX RETURN

If you receive more than \$1,000 annually in gross receipts from a regular trade or business you may be subject to Unrelated Business Income Tax and required to file Form 990-T, Exempt Organization Business Income Tax Return. Special rules for organizations exempt under sections 501(c)(7), (9), (17) and (19) are described in Publication 598.

There are several exceptions to the tax on unrelated business income.

1. Income you receive from the performance of your exempt activity is not unrelated business income.
2. Income from fundraisers conducted by volunteer workers, or where donated merchandise is sold, is not unrelated business income.
3. Income from routine investments such as certificates of deposit, savings accounts, or stock dividends is usually not unrelated business income.

There are special rules for income derived from real estate or other investments purchased with borrowed funds. This income is called "debt financed" income. For additional information regarding unrelated business income tax see Publication 598, Tax on Unrelated Business Income of Exempt Organizations, or call our toll free number shown above.

PUBLIC INSPECTION OF APPLICATION AND INFORMATION RETURN

You are required to make your annual information return, Form 990 or Form 990-EZ, available for public inspection for three years after the later of the due date of the return, or the date the return is filed. You are also required to make available for public inspection your exemption application, any supporting documents, and your exemption letter. Copies of these documents are also required to be provided to any individual upon written or in person request without charge other than reasonable fees for copying and postage. You may fulfill this requirement by placing these documents on the Internet. Penalties may be imposed for failure to comply with these requirements. Additional information is available in Publication 557, Tax-Exempt Status for Your Organization, or you may call our toll free number shown above.

EXCESS BENEFIT TRANSACTIONS

(Applies to 501(c)(4) organizations)

Excess benefit transactions are governed by section 4958 of the Code. Excess benefit transactions involve situations where a section 501(c)(4) organization provides an unreasonable benefit to a person who is in a position to exercise substantial influence over the organization's affairs. If you believe there may be an excess benefit transaction involving your organization, you should report the transaction on Form 990 or Form 990-EZ. Additional information can

ENVIRONMENT AMERICA INC

be found in the instructions for Form 990 and Form 990-EZ, or you may call our toll-free number to obtain additional information on how to correct and report this transaction.

EMPLOYMENT TAXES

If you have employees, you are subject to income tax withholding and the social security taxes imposed under the Federal Insurance Contribution Act (FICA). You are required to withhold Federal income tax from your employee's wages and you are required to pay FICA on each employee who is paid more than \$100 in wages during a calendar year. To know how much income tax to withhold, you should have a Form W-4, Employee's Withholding Allowance Certificate, on file for each employee.

You are also liable for tax under the Federal Unemployment Tax (FUTA) for each employee you pay \$50 or more during a calendar quarter if, during the current or preceding calendar year, you had one or more employees at any time in each of 20 calendar weeks or you paid wages of \$1,500 or more in any calendar quarter.

Employment taxes are reported on Form 941, Employer's Quarterly Federal Tax Return. The requirements for withholding, depositing, reporting and paying employment taxes are explained in Circular E, Employer's Tax Guide, (Publication 15), and Employer's Supplemental Tax Guide, (Publication 15-A). These publications explain your tax responsibilities as an employer.

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P. O. BOX 2508
CINCINNATI, OH 45201

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1536 WYNKOOP ST STE 100
DENVER, CO 80202-1138

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nk 2-9-07

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Power of Attorney and Declaration of Representative

OMB No. 1545-0150

For IRS Use Only

Received by:

Name _____

Telephone _____

Function _____

Date ____/____/____

► Type or print. ► See the separate instructions.

Part I Power of Attorney

Caution: Form 2848 will not be honored for any purpose other than representation before the IRS.

1 Taxpayer information. Taxpayer(s) must sign and date this form on page 2, line 9.

Taxpayer name(s) and address

Environment America, Inc.
1536 Wynkoop Street, Suite 100
Denver, CO 80203

Social security number(s)

Employer identification
number

13 4339862

Daytime telephone number

(303) 573-3871

Plan number (if applicable)

hereby appoint(s) the following representative(s) as attorney(s)-in-fact:

2 Representative(s) must sign and date this form on page 2, Part II.

Name and address

Wendy L. Irvine
44 Winter Street, 4th Floor
Boston, MA 02108

CAF No. _____

Telephone No. 617-747-4310

Fax No. 617-477-5740

Check if new: Address ☐ Telephone No. ☐ Fax No. ☒

Name and address

CAF No. _____

Telephone No. _____

Fax No. _____

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

Name and address

CAF No. _____

Telephone No. _____

Fax No. _____

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

to represent the taxpayer(s) before the Internal Revenue Service for the following tax matters:

3 Tax matters

Type of Tax (Income, Employment, Excise, etc.) or Civil Penalty (see the instructions for line 3)	Tax Form Number (1040, 941, 720, etc.)	Year(s) or Period(s) (see the instructions for line 3)
Change of address	Form 8822	2006-2009
Application for tax-exemption	Form 1024	2006-2009

4 Specific use not recorded on Centralized Authorization File (CAF). If the power of attorney is for a specific use not recorded on CAF, check this box. See the instructions for Line 4. **Specific uses not recorded on CAF.** ☐

5 Acts authorized. The representatives are authorized to receive and inspect confidential tax information and to perform any and all acts that I (we) can perform with respect to the tax matters described on line 3, for example, the authority to sign any agreements, consents, or other documents. The authority does not include the power to receive refund checks (see line 6 below), the power to substitute another representative, the power to sign certain returns, or the power to execute a request for disclosure of tax returns or return information to a third party. See the line 5 instructions for more information.

Exceptions. An unenrolled return preparer cannot sign any document for a taxpayer and may only represent taxpayers in limited situations. See **Unenrolled Return Preparer** on page 2 of the instructions. An enrolled actuary may only represent taxpayers to the extent provided in section 10.3(d) of Circular 230. See the line 5 instructions for restrictions on tax matters partners.

List any specific additions or deletions to the acts otherwise authorized in this power of attorney: _____

6 Receipt of refund checks. If you want to authorize a representative named on line 2 to receive, **BUT NOT TO ENDORSE OR CASH**, refund checks, initial here _____ and list the name of that representative below.

Name of representative to receive refund check(s) ► _____

7. Notices and communications. Original notices and other written communications will be sent to you and a copy to the first representative listed on line 2.

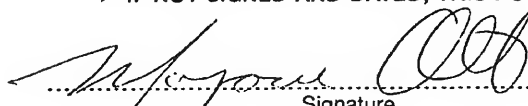
- a** If you also want the second representative listed to receive a copy of notices and communications, check this box ☒ **b** If you do not want any notices or communications sent to your representative(s), check this box ☐

8 Retention/revocation of prior power(s) of attorney. The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same tax matters and years or periods covered by this document. If you do not want to revoke a prior power of attorney, check here. ☐

YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.

9 Signature of taxpayer(s). If a tax matter concerns a joint return, both husband and wife must sign if joint representation is requested, otherwise, see the instructions. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.

► **IF NOT SIGNED AND DATED, THIS POWER OF ATTORNEY WILL BE RETURNED.**

Signature  Date 11/2/06 Title (if applicable) Incorporator and Board Director
 Marjorie AM Print Name ☐☐☐☐☐ PIN Number Environment America, Inc. Print name of taxpayer from line 1 if other than individual

Signature _____ Date _____ Title (if applicable) _____
 _____ PIN Number _____
 Print Name _____

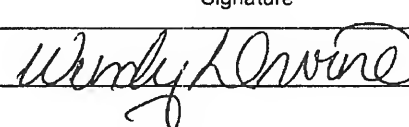
Part II Declaration of Representative

Caution: Students with a special order to represent taxpayers in Qualified Low Income Taxpayer Clinics or the Student Tax Clinic Program, see the instructions for Part II.

Under penalties of perjury, I declare that:

- I am not currently under suspension or disbarment from practice before the Internal Revenue Service;
- I am aware of regulations contained in Treasury Department Circular No. 230 (31 CFR, Part 10), as amended, concerning the practice of attorneys, certified public accountants, enrolled agents, enrolled actuaries, and others;
- I am authorized to represent the taxpayer(s) identified in Part I for the tax matter(s) specified there; and
- I am one of the following:
 - a Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.
 - b Certified Public Accountant—duly qualified to practice as a certified public accountant in the jurisdiction shown below.
 - c Enrolled Agent—enrolled as an agent under the requirements of Treasury Department Circular No. 230.
 - d Officer—a bona fide officer of the taxpayer's organization.
 - e Full-Time Employee—a full-time employee of the taxpayer.
 - f Family Member—a member of the taxpayer's immediate family (i.e., spouse, parent, child, brother, or sister).
 - g Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the Service is limited by section 10.3(d) of Treasury Department Circular No. 230).
 - h Unenrolled Return Preparer—the authority to practice before the Internal Revenue Service is limited by Treasury Department Circular No. 230, section 10.7(c)(1)(viii). You must have prepared the return in question and the return must be under examination by the IRS. See **Unenrolled Return Preparer** on page 2 of the instructions.

► **IF THIS DECLARATION OF REPRESENTATIVE IS NOT SIGNED AND DATED, THE POWER OF ATTORNEY WILL BE RETURNED.** See the Part II instructions.

Designation—Insert above letter (a–h)	Jurisdiction (state) or identification	Signature	Date
a	MA, NY		11/2/06

**Application for Recognition of Exemption
Under Section 501(a)**

OMB No. 1545-0057

If exempt status is approved,
this application will be open
for public inspection.

Read the instructions for each Part carefully. **A User Fee must be attached to this application.**
If the required information and appropriate documents are not submitted along with Form 8718 (with payment
of the appropriate user fee), the application may be returned to the organization.

Complete the Procedural Checklist on page 6 of the instructions.

Part I. Identification of Applicant (Must be completed by all applicants; also complete appropriate schedule.)

Submit only the schedule that applies to your organization. Do not submit blank schedules.

Check the appropriate box below to indicate the section under which the organization is applying:

- a ☐ Section 501(c)(2)—Title holding corporations (Schedule A, page 7)
- b ☒ Section 501(c)(4)—Civic leagues, social welfare organizations (including certain war veterans' organizations), or local associations of employees (Schedule B, page 8)
- c ☐ Section 501(c)(5)—Labor, agricultural, or horticultural organizations (Schedule C, page 9)
- d ☐ Section 501(c)(6)—Business leagues, chambers of commerce, etc. (Schedule C, page 9)
- e ☐ Section 501(c)(7)—Social clubs (Schedule D, page 11)
- f ☐ Section 501(c)(8)—Fraternal beneficiary societies, etc., providing life, sick, accident, or other benefits to members (Schedule E, page 13)
- g ☐ Section 501(c)(9)—Voluntary employees' beneficiary associations (Parts I through IV and Schedule F, page 14)
- h ☐ Section 501(c)(10)—Domestic fraternal societies, orders, etc., not providing life, sick, accident, or other benefits (Schedule E, page 13)
- i ☐ Section 501(c)(12)—Benevolent life insurance associations, mutual ditch or irrigation companies, mutual or cooperative telephone companies, or like organizations (Schedule G, page 15)
- j ☐ Section 501(c)(13)—Cemeteries, crematoria, and like corporations (Schedule H, page 16)
- k ☐ Section 501(c)(15)—Mutual insurance companies or associations, other than life or marine (Schedule I, page 17)
- l ☐ Section 501(c)(17)—Trusts providing for the payment of supplemental unemployment compensation benefits (Parts I through IV and Schedule J, page 18)
- m ☐ Section 501(c)(19)—A post, organization, auxiliary unit, etc., of past or present members of the Armed Forces of the United States (Schedule K, page 19)
- n ☐ Section 501(c)(25)—Title holding corporations or trusts (Schedule A, page 7)

1a Full name of organization (as shown in organizing document) Environment America, Inc.		2 Employer identification number (EIN) (if none, see Specific Instructions on page 2) 20 : 5355252
1b c/o Name (if applicable)		3 Name and telephone number of person to be contacted if additional information is needed Wendy Irvine (617) 747-4310
1c Address (number and street) 1536 Wynkoop Street	Room/Suite Suite 100	
1d City, town or post office, state, and ZIP + 4 If you have a foreign address, see Specific Instructions for Part I, page 2. Denver, CO 80202-1138		
1e Web site address www.EnvironmentAmerica.org	4 Month the annual accounting period ends June	5 Date incorporated or formed August 10, 2006
6 Did the organization previously apply for recognition of exemption under this Code section or under any other section of the Code? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," attach an explanation.		
7 Has the organization filed Federal income tax returns or exempt organization information returns? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," state the form numbers, years filed, and Internal Revenue office where filed.		

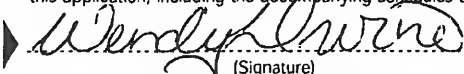
8 Check the box for the type of organization. ATTACH A CONFORMED COPY OF THE CORRESPONDING ORGANIZING DOCUMENTS TO THE APPLICATION BEFORE MAILING.

- a ☒ Corporation— Attach a copy of the Articles of Incorporation (including amendments and restatements) showing approval by the appropriate state official; also attach a copy of the bylaws.
- b ☐ Trust— Attach a copy of the Trust Indenture or Agreement, including all appropriate signatures and dates.
- c ☐ Association— Attach a copy of the Articles of Association, Constitution, or other creating document, with a declaration (see instructions) or other evidence that the organization was formed by adoption of the document by more than one person. Also include a copy of the bylaws.

If this is a corporation or an unincorporated association that has not yet adopted bylaws, check here ☐

I declare under the penalties of perjury that I am authorized to sign this application on behalf of the above organization, and that I have examined this application, including the accompanying schedules and attachments, and to the best of my knowledge it is true, correct, and complete.

PLEASE
SIGN
HERE


(Signature)

Wendy Irvine, Attorney

(Type or print name and title or authority of signer)

11/3/06
(Date)

Part II. Activities and Operational Information (Must be completed by all applicants)

- 1 Provide a detailed narrative description of all the activities of the organization—past, present, and planned. Do not merely refer to or repeat the language in the organizational document. List each activity separately in the order of importance based on the relative time and other resources devoted to the activity. Indicate the percentage of time for each activity. Each description should include, as a minimum, the following: (a) a detailed description of the activity including its purpose and how each activity furthers your exempt purpose; (b) when the activity was or will be initiated; and (c) where and by whom the activity will be conducted.

Environment America, Inc. is organized for the purpose of engaging in public interest research, policy development, analysis, education, and advocacy to protect the environment and people of the United States of America, including, but not limited to, the quality of America's air, water, and land. In its efforts to assist residents and organizations of America in addressing environment and public health concerns in their communities, Environment America will provide:

1. Information to understand environmental laws and regulations;
2. Strategies to encourage industry and government officials to act;
3. Information about how to locate legal, technical, public interest and public health experts; and
4. Advocacy for the environment and public interest.

To further these goals, Environment America is currently working on the following ongoing campaigns;

* **Land and Oceans Preservation & Protection:** The group spends about 20% of its time evaluating and advocating for preservation and protection of public lands, our national forests, the Arctic National Wildlife, and the coastlines and oceans off the U.S.

* **Promoting Global Warming & Clean Energy Solutions:** The group spends about 20% of its time evaluating and promoting policies to pollution that causes global warming.

* **Promoting Clean Energy Solutions:** The group spends about 20% of its time evaluating and promoting clean energy policies that will cut pollution, increase national and economic security.

* **Chemical Security & Toxics:** The group spends about 15% of its time evaluating and promoting better security around chemical plants and refineries, a greater public right to know about toxic chemicals in products and the environment, and a fully funded national Superfund law.

* **Clean Air:** The group spends about 10% of its time working to reduce mercury emissions from power plants, smog and soot in urban and rural areas of the U.S., as well as better air quality in the nation's National Park System.

* **Clean Water:** The group spends about 10% of its time advocating for pollution controls to protect the nation's lakes, rivers and streams, and to restore the nation's polluted waterways.

* **Polluter Pay:** The group spends about 5% of its time working to eliminate anti-environmental programs funded or subsidized by the federal government.

There is no set finish date for these projects.

- 2 List the organization's present and future sources of financial support, beginning with the largest source first.
This group will get its money from private individuals and other tax-exempt organizations.

Part II. Activities and Operational Information (continued)**3** Give the following information about the organization's governing body:

a Names, addresses, and titles of officers, directors, trustees, etc.	b Annual compensation
Doug Phelps, President, 1536 Wynkoop Street, Suite 100, Denver, CO 80202	\$0
David Masur, Director, 1420 Walnut Street, Suite 650, Philadelphia, PA 19102	\$0
Margie Alt, Vice President, 44 Winter Street, 4th Fl., Boston, MA 02108	\$0
Dan Jacobson, Secretary, 3435 Wilshire Blvd. #385, Los Angeles, CA 90010	\$0
Matt Baker, Treasurer, 1536 Wynkoop Street, Suite 100, Denver, CO 80202	\$0
*None of the Board members get any compensation for their work on the Board and none of them are currently employed by the organization.	\$0

4 If the organization is the outgrowth or continuation of any form of predecessor, state the name of each predecessor, the period during which it was in existence, and the reasons for its termination. Submit copies of all papers by which any transfer of assets was effected.

The organization is an outgrowth of United States Public Interest Research Group, Inc. ("USPIRG"), a tax-exempt 501 (c)(4) organization that has worked on environmental protection, consumer issues, and other matters affecting the public interest. The organization will take over and continue much of the environment work previously done by USPIRG, in addition to working on new environmental campaigns and issues.

5 If the applicant organization is now, or plans to be, connected in any way with any other organization, describe the other organization and explain the relationship (e.g., financial support on a continuing basis; shared facilities or employees; same officers, directors, or trustees).

SEE ATTACHED

6 If the organization has capital stock issued and outstanding, state: (1) class or classes of the stock; (2) number and par value of the shares; (3) consideration for which they were issued; and (4) if any dividends have been paid or whether your organization's creating instrument authorizes dividend payments on any class of capital stock.

N/A

7 State the qualifications necessary for membership in the organization; the classes of membership (with the number of members in each class); and the voting rights and privileges received. If any group or class of persons is required to join, describe the requirement and explain the relationship between those members and members who join voluntarily. Submit copies of any membership solicitation material. Attach sample copies of all types of membership certificates issued.

SEE ATTACHED

8 Explain how your organization's assets will be distributed on dissolution.

Upon dissolution of the corporation, the Board of Directors shall, after making provisions for all liabilities of the corporation, arrange for the distribution of all assets to a non-profit organization having similar aims and objectives and having tax-exempt status under Section 501 (c)(3) or (c)(4) of the Internal Revenue Code.

Part II. Activities and Operational Information (continued)

- 9 Has the organization made or does it plan to make any distribution of its property or surplus funds to shareholders or members? ☐ Yes ☒ No
If "Yes," state the full details, including: (1) amounts or value; (2) source of funds or property distributed or to be distributed; and (3) basis of, and authority for, distribution or planned distribution.

- 10 Does, or will, any part of your organization's receipts represent payments for services performed or to be performed? ☐ Yes ☒ No
If "Yes," state in detail the amount received and the character of the services performed or to be performed.

- 11 Has the organization made, or does it plan to make, any payments to members or shareholders for services performed or to be performed? ☐ Yes ☒ No
If "Yes," state in detail the amount paid, the character of the services, and to whom the payments have been, or will be, made.

- 12 Does the organization have any arrangement to provide insurance for members, their dependents, or others (including provisions for the payment of sick or death benefits, pensions, or annuities)? ☐ Yes ☒ No
If "Yes," describe and explain the arrangement's eligibility rules and attach a sample copy of each plan document and each type of policy issued.

- 13 Is the organization under the supervisory jurisdiction of any public regulatory body, such as a social welfare agency, etc.? ☐ Yes ☒ No
If "Yes," submit copies of all administrative opinions or court decisions regarding this supervision, as well as copies of applications or requests for the opinions or decisions.

- 14 Does the organization now lease or does it plan to lease any property? ☐ Yes ☒ No
If "Yes," explain in detail. Include the amount of rent, a description of the property, and any relationship between the applicant organization and the other party. Also, attach a copy of any rental or lease agreement. (If the organization is a party, as a lessor, to multiple leases of rental real property under similar lease agreements, please attach a single representative copy of the leases.)

Environment America has an oral agreement to pay another 501 (c)(4) organization for office space.

- 15 Has the organization spent or does it plan to spend any money attempting to influence the selection, nomination, election, or appointment of any person to any Federal, state, or local public office or to an office in a political organization? ☐ Yes ☒ No
If "Yes," explain in detail and list the amounts spent or to be spent in each case.

- 16 Does the organization publish pamphlets, brochures, newsletters, journals, or similar printed material? ☐ Yes ☒ No
If "Yes," attach a recent copy of each.

Part III. Financial Data (Must be completed by all applicants)

Complete the financial statements for the current year and for each of the 3 years immediately before it. If in existence less than 4 years, complete the statements for each year in existence. If in existence less than 1 year, also provide proposed budgets for the 2 years following the current year.

A. Statement of Revenue and Expenses

Revenue	(a) Current Tax Year	3 Prior Tax Years or Proposed Budget for Next 2 Years			(e) Total
	From To July 06 June 07	(b) FY 08	(c) FY 09	(d)	
1 Gross dues and assessments of members					
2 Gross contributions, gifts, etc.	417,450	754,000	841,000		
3 Gross amounts derived from activities related to the organization's exempt purpose (attach schedule) (Include related cost of sales on line 9.)					
4 Gross amounts from unrelated business activities (attach schedule)					
5 Gain from sale of assets, excluding inventory items (attach schedule)					
6 Investment income (see page 3 of the instructions)	250	500	2,000		
7 Other revenue (attach schedule).					
8 Total revenue (add lines 1 through 7)	417,700	754,500	843,000		
Expenses					
9 Expenses attributable to activities related to the organization's exempt purposes.	11,047	37,000	80,000		
10 Expenses attributable to unrelated business activities					
11 Contributions, gifts, grants, and similar amounts paid (attach schedule).					
12 Disbursements to or for the benefit of members (attach schedule)					
13 Compensation of officers, directors, and trustees (attach schedule)					
14 Other salaries and wages.	280,944	561,888	589,982		
15 Interest					
16 Occupancy	32,500	65,000	67,750		
17 Depreciation and depletion					
18 Other expenses (attach schedule)	45,275	90,550	95,078		
19 Total expenses (add lines 9 through 18)	369,766	754,438	833,310		
20 Excess of revenue over expenses (line 8 minus line 19)	47,934	62	9,690		

B. Balance Sheet (at the end of the period shown)

		Current Tax Year as of 11/2006	
Assets			
1 Cash.		1	0
2 Accounts receivable, net		2	0
3 Inventories		3	0
4 Bonds and notes receivable (attach schedule)		4	0
5 Corporate stocks (attach schedule).		5	0
6 Mortgage loans (attach schedule)		6	0
7 Other investments (attach schedule)		7	0
8 Depreciable and depletable assets (attach schedule)		8	0
9 Land		9	0
10 Other assets (attach schedule)		10	0
11 Total assets		11	0
Liabilities			
12 Accounts payable		12	0
13 Contributions, gifts, grants, etc., payable		13	0
14 Mortgages and notes payable (attach schedule)		14	0
15 Other liabilities (attach schedule)		15	0
16 Total liabilities.		16	0
Fund Balances or Net Assets			
17 Total fund balances or net assets		17	0
18 Total liabilities and fund balances or net assets (add line 16 and line 17)		18	0

If there has been any substantial change in any aspect of the organization's financial activities since the end of the period shown above, check the box and attach a detailed explanation. ☐

Part IV. Notice Requirements (Sections 501(c)(9) and 501(c)(17) Organizations Only)**1** Section 501(c)(9) and 501(c)(17) organizations:

Are you filing Form 1024 within 15 months from the end of the month in which the organization was created or formed as required by section 505(c)? ☒ Yes ☐ No

If "Yes," skip the rest of this Part.

If "No," answer question 2.

2 If you answer "No" to question 1, are you filing Form 1024 within 27 months from the end of the month in which the organization was created or formed? ☐ Yes ☐ No

If "Yes," your organization qualifies under Regulation section 301.9100-2 for an automatic 12-month extension of the 15-month filing requirement. Do not answer questions 3 and 4.

If "No," answer question 3.

3 If you answer "No" to question 2, does the organization wish to request an extension of time to apply under the "reasonable action and good faith" and the "no prejudice to the interest of the government" requirements of Regulations section 301.9100-3? ☐ Yes ☐ No

If "Yes," give the reasons for not filing this application within the 27-month period described in question 2. See Specific Instructions, Part IV, Line 3, page 4, before completing this item. Do not answer question 4.

If "No," answer question 4.

4 If you answer "No" to question 3, your organization's qualification as a section 501(c)(9) or 501(c)(17) organization can be recognized only from the date this application is filed. Therefore, does the organization want us to consider its application as a request for recognition of exemption as a section 501(c)(9) or 501(c)(17) organization from the date the application is received and not retroactively to the date the organization was created or formed? ☐ Yes ☐ No

Schedule B **Organizations Described in Section 501(c)(4) (Civic leagues, social welfare organizations (including posts, councils, etc., of veterans' organizations not qualifying or applying for exemption under section 501(c)(19)) or local associations of employees.)**

- 1 Has the Internal Revenue Service previously issued a ruling or determination letter recognizing the applicant organization (or any predecessor organization listed in question 4, Part II of the application) to be exempt under section 501(c)(3) and later revoked that recognition of exemption on the basis that the applicant organization (or its predecessor) was carrying on propaganda or otherwise attempting to influence legislation or on the basis that it engaged in political activity? . . . ☐ Yes ☒ No

If "Yes," indicate the earliest tax year for which recognition of exemption under section 501(c)(3) was revoked and the IRS district office that issued the revocation.

- 2 Does the organization perform or plan to perform (for members, shareholders, or others) services, such as maintaining the common areas of a condominium; buying food or other items on a cooperative basis; or providing recreational facilities or transportation services, job placement, or other similar undertakings? . . . ☐ Yes ☒ No

If "Yes," explain the activities in detail, including income realized and expenses incurred. Also, explain in detail the nature of the benefits to the general public from these activities. (If the answer to this question is explained in Part II of the application (pages 2, 3, and 4), enter the page and item number here.)

- 3 If the organization is claiming exemption as a homeowners' association, is access to any property or facilities it owns or maintains restricted in any way? . . . ☐ Yes ☒ No

If "Yes," explain.

- 4 If the organization is claiming exemption as a local association of employees, state the name and address of each employer whose employees are eligible for membership in the association. If employees of more than one plant or office of the same employer are eligible for membership, give the address of each plant or office.

N/A

Form 8718
(Rev. June 2006)
Department of the Treasury
Internal Revenue Service

User Fee for Exempt Organization Determination Letter Request

▶ Attach this form to determination letter application.
(Form 8718 is NOT a determination letter application.)

OMB No. 1545-1798
Control number
Amount paid 7.50
User fee screener SNC

1 Name of organization

Environment America, Inc.

2 Employer Identification Number

20-5355252

Caution. Do not attach Form 8718 to an application for a pension plan determination letter. Use Form 8717 instead.

3 Type of request

Fee

- a ☐ Initial request for a determination letter for:
- An exempt organization that has had annual gross receipts averaging not more than \$10,000 during the preceding 4 years or
 - A new organization that anticipates gross receipts averaging not more than \$10,000 during its first 4 years ▶ \$300
- Note. If you checked box 3a, you must complete the *Certification* below.

Certification

I certify that the annual gross receipts of _____
name of organization
have averaged (or are expected to average) not more than \$10,000 during the preceding 4 (or the first 4) years of operation.

Signature ▶

Title ▶

- b ☒ Initial request for a determination letter for:
- An exempt organization that has had annual gross receipts averaging more than \$10,000 during the preceding 4 years or
 - A new organization that anticipates gross receipts averaging more than \$10,000 during its first 4 years . ▶ \$750
- c ☐ Group exemption letters ▶ \$900

Instructions

The law requires payment of a user fee with each application for a determination letter. The user fees are listed on line 3 above. For more information, see Rev. Proc. 2006-8, 2006-1 I.R.B. 245, or latest annual update.

Check the box or boxes on line 3 for the type of application you are submitting. If you check box 3a, you must complete and sign the certification statement that appears under line 3a.

Attach to Form 8718 a check or money order payable to the "United States Treasury" for the full amount of the user fee. If you do not include the full amount, your application will be returned. Attach Form 8718 to your determination letter application.

Generally, the user fee will be refunded only if the Internal Revenue Service declines to issue a determination.

Where To File

Send the determination letter application and Form 8718 to:

Internal Revenue Service
P.O. Box 192
Covington, KY 41012-0192

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. If you want your organization to be recognized as tax-exempt by the IRS, you are required to give us this information. We need it to determine whether the organization meets the legal requirements for tax-exempt status.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating

to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. The rules governing the confidentiality of Form 8718 are covered in section 6104.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is 5 minutes. If you have comments concerning the accuracy of this time estimate or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6406, Washington, DC 20224. Do not send this form to this address. Instead, see *Where To File* above.

Attach Check or Money Order Here

POSTMARK

RECEIVED

NOV 06 '06

NOV 13 '06

CINCINNATI
SERVICE CENTER



Environment America, Inc.
Application for Recognition of Exemption (Form 1024)
EIN: 20-5355252

Part II, Question #5

The organization plans to be connected with Environment America Research and Policy Center, Inc., which is a Colorado non-profit that will be exempt under Section 501(c)(3). The organizations may share office space and employees, for which costs and salaries will be properly allocated. The groups will share 2 directors. The organization also will be a member of the National Association of Organizations in the Public Interest ("NAOPI"), a non-profit organization whose purpose is to facilitate the sharing of ideas, resources, vision and accountability among the public interest and environmental non-profits. More than 40 groups belong to NAOPI and meet bi-annually to discuss programs and activities.

Part II, Question #7

The corporation shall have one class of members that shall have no voting rights. Those who contribute annually to the corporation at or above an established membership level shall make an affirmative declaration of their desire to join as a member of the corporation. Members shall sign a statement indicating their support for the corporation's mission. Members shall have the right to receive the corporation's newsletter and e-mail action alerts; the right to attend member appreciation events; the right to participate in citizen projects; the right to advise the corporation on policy initiatives and priorities through means designated by the Board of Directors, such as participation in surveys and/or advisory committees.

Environment America, Inc.
Application for Recognition of Exemption (Form 1024)
EIN: 20-5355252

Part III, Section A, Line 18:

EXPENSES	FY '07	FY '08	FY '09
Accounting	\$3,500	\$7,000	\$7,350
Advertising	\$2,500	\$5,000	\$5,250
Books/Publications	\$1,500	\$3,000	\$3,150
Conferences/Board Meetings	\$2,500	\$5,000	\$5,250
Consultant	\$1,000	\$2,000	\$2,100
Depreciation	\$375	\$750	\$788
Dues	\$100	\$200	\$210
Equipment Maintenance	\$2,000	\$4,000	\$4,200
Filing Fees/Service Charges	\$300	\$600	\$630
Insurance	\$3,750	\$7,500	\$7,875
Miscellaneous	\$500	\$1,000	\$1,050
Office Supplies	\$3,000	\$6,000	\$6,300
Payroll Processing	\$2,250	\$4,500	\$4,725
Photocopying	\$500	\$1,000	\$1,050
Postage	\$5,000	\$10,000	\$10,500
Printing	\$5,000	\$10,000	\$10,500
Telephone	\$6,000	\$12,000	\$12,600
Travel	\$5,500	\$11,000	\$11,550
Total Operating Expenses	\$45,275	\$90,550	\$95,078



Colorado Secretary of State
Date and Time: 08/10/2006 10:23 AM
Id Number: 20061274620
Document number: 20061327752

Document processing fee
If document is filed on paper \$125.00
If document is filed electronically \$ 25.00

Fees & forms/cover sheets
are subject to change.

To file electronically, access instructions
for this form/cover sheet and other
information or print copies of filed
documents, visit www.sos.state.co.us
and select Business Center.

Paper documents must be typewritten or machine printed.

ABOVE SPACE FOR OFFICE USE ONLY

Articles of Incorporation for a Nonprofit Corporation

filed pursuant to §7-90-301, et seq. and §7-122-101 of the Colorado Revised Statutes (C.R.S.)

1. Entity name:

Environment America, Inc.

(The name of a nonprofit corporation may, but need not, contain the term or abbreviation "corporation", "incorporated", "company", "limited", "corp.", "inc.", "co." or "ltd." §7-90-601, C.R.S.)

2. Use of Restricted Words *(if any of these terms are contained in an entity name, true name of an entity, trade name or trademark stated in this document, mark the applicable box):*

- ☐ "bank" or "trust" or any derivative thereof
☐ "credit union" ☐ "savings and loan"
☐ "insurance", "casualty", "mutual", or "surety"

3. Principal office street address:

1536 Wynkoop Street

(Street name and number)

Suite 100

Denver

(City)

CO

(State)

80203

(Postal/Zip Code)

United States

(Province - if applicable)

(Country - if not US)

4. Principal office mailing address:
(if different from above)

(Street name and number or Post Office Box information)

(City)

(State)

(Postal/Zip Code)

(Province - if applicable)

(Country - if not US)

5. Registered agent: *(if an individual):*

Kirk

(Last)

Maureen

(First)

(Middle)

(Suffix)

OR *(if a business organization):*

6. The person appointed as registered agent in the document has consented to being so appointed.

7. Registered agent street address:

1536 Wynkoop Street

(Street name and number)

Suite 100

Denver

(City)

CO

(State)

80203

(Postal/Zip Code)

8. Registered agent mailing address:
(if different from above)

(Street name and number or Post Office Box information)

(City) (State) (Postal/Zip Code)

(Province – if applicable) (Country – if not US)

9. If the corporation's period of duration is less than perpetual, state the date on which the period of duration expires:

(mm/dd/yyyy)

10. (Optional) Delayed effective date:

(mm/dd/yyyy)

11. Name(s) and address(es) of incorporator(s): (if an individual)

Alt Marjorie

(Last) (First) (Middle) (Suffix)

OR (if a business organization)

44 Winter Street

(Street name and number or Post Office Box information)
4th Floor

Boston MA 02108

(City) (State) (Postal/Zip Code)
United States

(Province – if applicable) (Country – if not US)

(if an individual)

(Last) (First) (Middle) (Suffix)

OR (if a business organization)

(Street name and number or Post Office Box information)

(City) (State) (Postal/Zip Code)
United States

(Province – if applicable) (Country – if not US)

(if an individual)

(Last) (First) (Middle) (Suffix)

OR (if a business organization)

(Street name and number or Post Office Box information)

(City) (State) (Postal/Zip Code)
United States

(Province – if applicable) (Country – if not US)

(If more than three incorporators, mark this box ☐ and include an attachment stating the names and addresses of all incorporators.)

12. The nonprofit corporation is formed under the Colorado Revised Nonprofit Corporation Act.
13. The corporation will ☐ OR will not ☒ have voting members.
14. A description of the distribution of assets upon dissolution is attached.
15. Additional information may be included pursuant to §7-122-102, C.R.S. and other organic statutes. If applicable, mark this box ☒ and include an attachment stating the additional information.

Notice:

Causing this document to be delivered to the secretary of state for filing shall constitute the affirmation or acknowledgment of each individual causing such delivery, under penalties of perjury, that the document is the individual's act and deed, or that the individual in good faith believes the document is the act and deed of the person on whose behalf the individual is causing the document to be delivered for filing, taken in conformity with the requirements of part 3 of article 90 of title 7, C.R.S., the constituent documents, and the organic statutes, and that the individual in good faith believes the facts stated in the document are true and the document complies with the requirements of that Part, the constituent documents, and the organic statutes.

This perjury notice applies to each individual who causes this document to be delivered to the secretary of state, whether or not such individual is named in the document as one who has caused it to be delivered.

16. Name(s) and address(es) of the individual(s) causing the document to be delivered for filing:

Irvine	Wendy	L	
(Last)	(First)	(Middle)	(Suffix)
44 Winter Street			
(Street name and number or Post Office Box information)			
4th Floor			
(Street name and number or Post Office Box information)			
Boston	MA	02108	
(City)	(State)	(Postal/Zip Code)	
United States			
(Country - if not US)			

(The document need not state the true name and address of more than one individual. However, if you wish to state the name and address of any additional individuals causing the document to be delivered for filing, mark this box ☐ and include an attachment stating the name and address of such individuals.)

Disclaimer:

This form, and any related instructions, are not intended to provide legal, business or tax advice, and are offered as a public service without representation or warranty. While this form is believed to satisfy minimum legal requirements as of its revision date, compliance with applicable law, as the same may be amended from time to time, remains the responsibility of the user of this form. Questions should be addressed to the user's attorney.

Environment America, Inc.
Articles of Incorporation – Attachment of Additional Provisions

Purposes

The purposes of the corporation are to engage in public interest research, policy development, analysis, public education, litigation, and advocacy to protect the environment and people of the United States of America, including, but not limited to, the quality of America's air, water, and land; and to engage in and carry on any activities not in conflict with Internal Revenue Code Section 501(c)(4) under which this organization shall be organized and operated exclusively.

Dissolution

Upon dissolution of the corporation, the Board of Directors, after making provision for the payment of all liabilities of the corporation, shall arrange for the distribution of all the assets of the corporation to one or more organizations which are exempt from federal income tax under Section 501(c)(3) or 501(c)(4) of the Internal Revenue Code.

**BY-LAWS
of
ENVIRONMENT AMERICA, INC.**

Article 1. Name

The name of the corporation shall be Environment America, Inc.

Article 2. Provisions of Law

These By-Laws shall be subject to the statutory and common laws of the State of Colorado and to the Articles of Incorporation of the corporation.

Article 3. Purposes and Powers

The corporation is organized for the purpose of conducting public interest research, policy development, analysis, education, litigation, and advocacy to protect the environment and people of the United States of America, including, but not limited to, the quality of America's air, water and land. The corporation is not organized for gain or individual profit and it shall be operated exclusively for social welfare purposes within the meaning of Section 501(c)(4) of the Internal Revenue Code.

Subject to the above limitations, the corporation shall have and enjoy all the powers conferred from time to time upon a non-profit corporation organized under the laws of the State of Colorado.

Article 4. Board of Directors

Section 1: There shall be an initial Board of Directors appointed by the incorporator.

Section 2: The Board of Environment America, Inc. may be expanded, vacancies on the Board may be filled, and Directors may be removed from office with or without cause by a majority vote of the Directors then in office, subject to the approval and consent of the Executive Committee or Board of the National Association of Organizations in the Public Interest, Inc. ("NAOPI"). NAOPI may, by a vote of its Board of Directors, expand, fill a vacancy, or remove Directors of Environment America, Inc. from office with or without any action on the part of the Board of Environment America, Inc., subject to the expectation that the initial Board of Environment America shall be replaced and the final Board of Environment America shall be composed of those members of the Board of Directors of NAOPI who represent state public interest groups which are organized and working principally on environmental issues, and which have the word "Environment" in their corporate names not including the National Environmental Law and Policy Center (the "State Environment Groups") and may also include outside directors, the number of whom shall not exceed the number of State Environment Group representative directors.

Section 3: Although the number of Directors of Environment America, Inc. will fluctuate based on the number of current and fully approved NAOPI State Environment Group representatives in office, at no time shall the Board of Directors of Environment America, Inc. be composed of fewer than three (3) persons. The business and affairs of the corporation shall be managed and controlled by the Board of Directors which shall have final authority to disperse the funds of the corporation and to establish and implement policy subject to the laws of the State of Colorado, these By-Laws and the Articles of Incorporation of the corporation.

Section 4: The Board of Directors may by majority vote and subject to the approval of the Board of NAOPI, choose to create an Executive Committee and/or to allow Board members representing State Environment Groups to organize themselves into "units," each of which then would be represented by one Director. The Executive Committee would then have the authority to act on behalf of Environment America Inc. to the extent permitted by law.

Section 5: The Board of Directors shall designate an Executive Director and/or a President, or other individuals who shall have responsibility for managing the day-to-day affairs of the corporation and for executing the policies set by the Board of Directors.

Article 5. Officers

The officers of the corporation shall be a President, a Treasurer and a Secretary, and such other officers as the directors may determine necessary. The officers shall have such duties and powers as are commonly incident to their respective offices and such duties and powers as the Directors may from time to time designate. The Officers will be elected by the Board and will serve at the pleasure of the Board. The directors may remove any officer with or without cause upon a majority vote of the directors then in office. Vacancies in any office may be filled by the directors at any meeting of the Board. The President, subject to the Directors' discretion, shall have general supervision and control of the corporation's business. The Treasurer will be the corporation's chief financial officer, keeping or causing to be kept accurate books of account. The Secretary will keep a true record of the proceedings of all meetings of the Board.

Article 6. Consent and Actions of Board of Directors

The Executive Director, President or any two members of the Board, may call a Board meeting by giving oral or written notice to the members of the Board at least two days before the meeting date. Notice of a meeting shall state the date, time and place of the meeting. A Board member need not receive notice if he or she waives notice either in a writing to be included with the minutes, or by attending the meeting and not protesting the lack of notice.

The Board of Directors shall meet at least twice per year and may meet more often at the request of any director. At any meeting of the Board of Directors, a majority

of Directors then in office, shall be necessary to constitute a quorum for the transaction of business, and the acts of a majority of the Directors present shall be the acts of the Board of Directors.

Meetings may be held, or members of the Board may participate in a meeting by means of a telephone conference call or similar communications equipment by means of which all persons can hear each other at the same time, and participation by such means shall constitute presence in person at a meeting.

Any action that may be taken at a meeting of the Board of Directors may be taken without a meeting, if a written consent thereto is signed by each Director and such written consent is filed with the records of the meetings of the Directors. Such consent shall be treated as a vote at a meeting for all purposes.

Article 7. Members

The corporation shall have one class of members that shall have no voting rights. Those who contribute annually to the corporation at or above an established membership level shall make an affirmative declaration of their desire to join as a member of the corporation. Members shall sign a statement indicating their support for the corporation's mission. Members shall have the right to receive the corporation's newsletter and e-mail action alerts; the right to attend member appreciation events; the right to participate in citizen projects; the right to advise the corporation on policy initiatives and priorities through means designated by the Board of Directors, such as participation in surveys and/or advisory committees. The provisions of this policy shall be implemented in whole, or in part, by the Executive Director or the Executive Director's designee.

Article 8. Indemnification

To the extent permitted by law, upon the vote of a majority of disinterested directors, the corporation may, at its discretion, indemnify any officer or director in connection with any action, claim, or suit relating to or arising out of his/her acts or omissions as an officer or director of the corporation.

Article 9. Amendments

These By-Laws may be amended or repealed upon the vote of a majority of the Board of Directors; provided, however, that Article 4, Section 2, relating to NAOPI, may not be amended or repealed except by unanimous vote of all the Directors and with the consent of NAOPI. Any amendments to the By-Laws shall be consistent with the Articles of Incorporation.

Article 10. Fiscal Year

The fiscal year shall end on June 30th each year.

Article 11. Seal

The notarized signature of any officer of the corporation shall be deemed to be the seal of the corporation.

Article 12. Effective Date

These By-Laws are effective as of September 7, 2006.



44 Winter Street, Boston, MA 02108
phone (617) 292-4800 • fax (617) 292-8057

November 3, 2006

Internal Revenue Service
P.O. Box 192
Covington, KY 41012-0192

Re: Application for Recognition of Tax-Exemption of Environment America, Inc.

Dear Sir or Madam:

Enclosed please find completed Form 1024, supporting documentation, Form 2848 (Power of Attorney), Form 8718 and the user fee in the amount of \$750.00 for Environment America, Inc.

If you require any further information, please do not hesitate to contact me at (617) 747-4310 or wirvine@ffpir.org.

Thank you for your consideration.

Yours sincerely,

A handwritten signature in cursive script, appearing to read 'Wendy L. Irvine'.

Wendy L. Irvine
Counsel

Encl.

Internal Revenue Service
Director, Exempt Organizations
Rulings and Agreements

Department of the Treasury
P.O. Box 2508 - Room 4522
Cincinnati, Ohio 45201

Date: January 16, 2007

Environment America, Inc.
1536 Wynkoop Street Suite 100
Denver, CO 80202-1138

Employer Identification Number:

20-5355252

Person to Contact - Group #: 7827

Shawndea Krebs - ID# 31-07986

Contact Telephone Numbers:

513-263-4576 Phone

513-263-4488 Fax

Response Due Date:

February 6, 2007

Dear Sir or Madam:

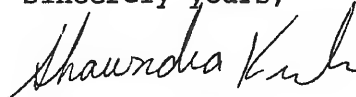
Before we can recognize your organization as being exempt from Federal income tax, we must have enough information to show that you have met all legal requirements. You did not include the information to make that determination on your Form 1024, Application for Recognition of Exemption Under Section 501(a) or for Determination Under Section 120.

To help us determine whether your organization is exempt from Federal income tax, please send us the requested information by the above date. We can then complete our review of your application.

If we do not hear from you within that time, we will assume you do not want us to consider the matter further and will close your case. As a result, the Internal Revenue Service will treat your organization as a taxable entity. If we receive the information after the response due date, we may ask you to send us a new Form 1024.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,



Shawndea Krebs
Exempt Organizations Specialist

Enclosure

Letter 1313 (DO)

Internal Revenue Service
Director, Exempt Organizations
Rulings and Agreements

Department of the Treasury
P.O. Box 2508 - Room 4522
Cincinnati, Ohio 45201

Date: January 16, 2007

Wendy L Irvine
Environment America, Inc.
44 Winter Street, 4th Floor
Boston, MA 02108

Employer Identification Number:
20-5355252
Person to Contact - Group #: 7827
Shawndea Krebs - ID# 31-07986
Contact Telephone Numbers:
513-263-4576 Phone
513-263-4488 Fax
Response Due Date:
February 6, 2007

Dear Sir or Madam:

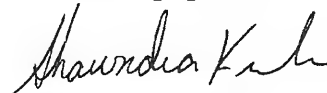
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If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,



Shawndea Krebs
Exempt Organizations Specialist

Enclosure

Letter 1313 (DO)

Environment America, Inc.
20-5355252

Note: Your response to this letter must be submitted over the signature of an authorized person or of an officer whose name is listed on the application.

PLEASE ATTACH A COPY OF THIS LETTER TO ALL CORRESPONDENCE.

Additional Information Requested:

1. To ensure that we have a thorough understanding of each of the programs, submit a detailed narrative describing the activities that the organization has conducted and will conduct in order to provide these programs. When composing the narrative, ensure to explain **how, when, where, and who** had conducted and will conduct each program.
2. Based on the information submitted it appears compensation may be paid to members of your governing body and/or to employees. Please provide the following information pertaining to compensation:
 - a. Describe in detail the qualifications required.
 - b. Describe in detail the duties performed.
 - c. Give the number of hours each week devoted to such activities.
 - d. Describe in detail the method of determining appropriate compensation.
 - e. Identify each compensated individual and their annual compensation rate.
 - f. Who determines the compensation? Are members of the governing body, compensated individuals or relatives of those individuals permitted to vote on compensation? If so, please explain how you insure compensation is determined in an unbiased manner.

PLEASE DIRECT ALL CORRESPONDENCE REGARDING YOUR CASE TO:

US Mail:

Internal Revenue Service
Exempt Organizations
P. O. Box 2508
Cincinnati, OH 45201
ATT: Shawndea Krebs
Room 4522, Group 7827

Street Address:

Internal Revenue Service
Exempt Organizations
550 Main St, Federal Bldg.
Cincinnati, OH 45202
ATT: Shawndea Krebs
Room 4522, Group 7827

The UPS Store®
1770 Mass Ave
Cambridge, Ma 02140
617-661-5353



FAX

To Ms. Shawndee Krebs From Wendy Irvine
Company IRS-Exempt Orgs. Phone number 617-497-0551
or 617-625-2423
Fax number 513-263-4488 Fax number _____
Date 2/6/07 Total pages 2
Job number _____

Re: Environment America
EIN 20-5355252

Urgent Response Requested

February 6, 2007

VIA FACSIMILE – Response Requested
513-263-4488

Internal Revenue Service
Exempt Organizations
P.O. Box 2508
Cincinnati, OH 45201
Attn: Shawndea Krebs
Room 4522, Group 7827

Re: Application for Recognition of Tax-Exemption of Environment America, Inc.
EIN 20-5355252

Dear Ms. Krebs:

I am writing in response to your letter dated January 16, 2007 in which you requested supplemental information in order to review the application of Environment America, Inc. for tax-exemption. I understand that you have requested a response by February 6, 2007. Unfortunately, I have been out of the office due to health reasons and I am not able to respond today. I am therefore writing to request an extension of time to respond until February 13, 2007. Please let me know if you are able to grant my request. You may reach me via e-mail at wirvine@ffpir.org or via cell phone at 617-625-2423.

Thank you for your assistance.

Yours sincerely,



Wendy L. Irvine
Counsel

February 6, 2007

Internal Revenue Service
Exempt Organizations
P.O. Box 2508
Cincinnati, OH 45201
Attn: Shawndea Krebs
Room 4522, Group 7827

Re: Application for Recognition of Tax-Exemption of
Environment America, Inc. (EIN: 20-5355252)

Dear Ms. Krebs:

I am writing in response to your letter dated January 16, 2007 in which you requested supplemental information in order to review the application of Environment America, Inc. for tax-exemption. Although I requested an extension via separate letter and voicemail earlier today because I have been out of the office due to health reasons, I have not been able to reach you directly to confirm the extension. Therefore I am enclosing a response with the information you requested. If you need further information before approving the application, please do not hesitate to contact me.

Thank you for your attention to this matter.

Yours sincerely,

A handwritten signature in black ink, appearing to read "Wendy L. Irvine", written in a cursive style.

Wendy L. Irvine
Counsel

Encl.

Environment America, Inc.
Response to IRS Letter Dated 1/16/07
RE: Application for Recognition of Exemption (Form 1024)
EIN: 20-5355252

Additional Information Requested

1. Activities Conducted by the Organization

In Part II (1) of form 1024, Environment America provided a detailed narrative of its program areas and specific campaigns that it will conduct. While the narrative stated that the organization is "currently working" on the activities, this refers to the fact that Environment America will be taking over activities that were begun by another tax-exempt organization, United States Public Interest Research Group ("USPIRG"). (This was noted in Part II (4) of form 1024.) Environment America does not currently employ anyone and therefore has not yet taken over the activities listed in Part II (1) of form 1024 from USPIRG staff. When Environment America hires staff, before the summer, (see section 2 below), its own staff will continue the work of USPIRG as described in Part II (1).

Specifically, Environment America will have program activities in the following primary areas: lands and ocean preservation and protection; promoting global warming and clean energy solutions; chemical security and toxics; clean air; clean water; and polluter pork (anti-environmental programs subsidized by government funds). Because these program areas will focus on federal environmental policies, much of the organization's work will take place in Washington, D.C. Nevertheless, its work will have national impact. As such, public education and outreach will be conducted nationally by circulating organizational newsletters and policy reports as well as through the activities of field staff who will build organizational support throughout the country. Public distribution of its newsletters and reports, as well as other information pertinent to the organization's work, will be done in a variety of ways - via emails to its subscribers, via member newsletters, via press conferences and via postings on its website.

In addition to developing and distributing research and analysis of federal policy, the organization will attempt to build public support for its programs in a variety of ways. For example, the organization will lobby federal legislators and policymakers. Sometimes this will involve cold calling legislators to request meetings whereby the organization's staff can educate these decision-makers about the environmental impacts of certain policies. Sometimes this will involve sending people door-to-door to talk to members of the public and ask them to send postcards or sign petitions urging their legislators to adopt better environmental policies. Such citizen outreach may be done by the organization's own staff or through joint efforts with other non-profit organizations that may have a better infrastructure or experience in conducting outreach campaigns. In addition to lobbying and advocacy, the organization may reach out to industry to encourage them to voluntarily adopt positive environmental policies. The organization will also seek to participate in coalitions of other tax-exempt organizations who share common interests and goals.

Environment America, Inc.
Response to IRS Letter Dated 1/16/07
RE: Application for Recognition of Exemption (Form 1024)
EIN: 20-5355252

2. Compensation to Governing Board and/or Employees

In Part II (3)(a) of form 1024, Environment America stated that "none of the Board members get any compensation for their work on the Board and none of them are currently employed by the organization." As such no members of the Board of Directors receive compensation from the organization.

Environment America does not currently have any employees and therefore does not currently pay compensation to anyone. The organization is planning on hiring staff before the summer of 2007. Environment America may employ staff members who have been working on the environmental agenda carried on by USPIRG, which Environment America will be taking over and therefore Environment America will benefit from employing experienced staff.

Specifically, the organization will seek to hire an executive director, approximately 6 to 8 advocates, field staff, communications staff, and administrative staff, all of whom will work full-time. While the organization's hiring needs have not yet been finalized, qualifications and duties for these staff positions will likely be as follows:

Executive Director:

(a) Job Duties:

The Executive Director will be the driving force behind the organization's campaigns to protect the environment and building the organization. More specifically, job duties include the following:

- Operations: Oversee the day to day functioning of the organization. Develop and maintain annual operating budget, and ensure all fiscal responsibilities of the organization are met.
- Fundraising: Develop and implement fundraising plans, including building and maintaining relationships with foundations and major donors, grant writing and identifying new funding sources.
- Campaign Management: Coordinate all aspects of the organization's campaigns. Work with staff to create winning tactics. Formulate and implement strategies to build support for the organization's agenda through coalition-building, grassroots organizing, media publicity, endorsements and message development. Lobby officials on

Environment America, Inc.
Response to IRS Letter Dated 1/16/07
RE: Application for Recognition of Exemption (Form 1024)
EIN: 20-5355252

environmental policies. Represent the organization to coalition partners, legislators, policy makers, the media and the public.

- **Staff Management:** Recruit, hire and train staff. Serve as a resource for all members of the organization.

(b) **Qualifications:**

The successful candidate must be a goal-driven and results-oriented individual with passion and persistence who is committed to preserving the environment, someone with leadership skills and initiative, and the verbal and written skills necessary to make the case that protecting the environment must be a top priority. Candidates should have 8 or more years of relevant professional experience, post-college, including (but not limited to) work in political, policy, legal, journalistic or government settings. Advanced degrees, including a JD or masters in related fields, may count toward a candidate's professional experience.

Advocates:

(a) **Job Duties:**

- **Research and Policy Development:** Responsible for initiating and conducting research making the case for protecting the environment, including documenting threats, crafting policy solutions, developing legislation, and issuing research reports.
- **Campaign strategy:** Responsible for developing winning campaign plans that include framing and message development, public education, grassroots organizing, direct lobbying, coalition-building, research, and media coverage.
- **Direct advocacy:** Drafts model legislation and directs efforts to organize political support at the federal level. Brings problems and solutions to the attention of decision-makers -- including federal legislators, people in the executive branch, and environmental agency staff. Responsible for lobbying for the organization's environmental agenda.
- **Media work:** Responsible for generating news coverage through news conferences, press releases, opinion pieces, and cultivating relationships with key reporters and editorial staff at media outlets nationwide.
- **Coalition building:** Responsible for developing working relationships with other organizations, activists, lobbyists, elected officials, and issue experts and building powerful coalitions in support of the organization's environmental agenda.
- **Fundraising:** Responsible for developing and maintaining funding for the environmental program, primarily by seeking grants from foundations and developing relationships with funders.

Environment America, Inc.
Response to IRS Letter Dated 1/16/07
RE: Application for Recognition of Exemption (Form 1024)
EIN: 20-5355252

(b) Qualifications:

Must be goal-driven, results-oriented advocate with strong passion and commitment to the public interest and environmental issues. Leadership skills, initiative, and verbal and written communication skills are essential. Candidates should have relevant professional experience, post-college. Relevant experience includes (but is not limited to) working in political, policy, legal, journalistic or government settings. Advanced degrees, including a JD or masters in related fields, may count toward a candidate's professional experience.

Successful candidates will also bring all or most of the following skills and attributes to the position:

- Strong verbal communication, writing, messaging and analytical skills;
- Proven success in campaign development, media outreach and fundraising;
- Enthusiasm for the organization's mission and commitment to grassroots social change;
- A team orientation that combines collegiality and creativity to drive and motivate others;
- An outstanding work ethic and an entrepreneurial mindset;
- The ability to speak persuasively;
- The ability to think of creative and strategic ways to protect the environment.

The organization will seek advocacy staff with differing degrees of experience, ranging from senior advocates who may have 8+ years to more junior advocates with 4+ years of experience.

Field Staff:

(a) Job Duties:

Regional Field Organizers will be working to build support for the organization's issues in their designated areas of the country. Specifically, Regional Field Organizers will:

- Build a political network: build coalitions with local, state, and national environmental organizations, identify and mobilize concerned citizens, and reach out to new constituencies to build the organization's base of support in the region.
- Generate media attention and build public awareness: organize at least one major news conference per month, meet with editorial boards and reporters throughout the region, conduct TV and radio interviews, and generate opinion editorials and letters to the editor.

Environment America, Inc.
Response to IRS Letter Dated 1/16/07
RE: Application for Recognition of Exemption (Form 1024)
EIN: 20-5355252

- Lobby decision-makers: expand the organization's political base in each congressional district in their region. Demonstrate broad public support for the organization's positions through letter writing drives, e-mail activism, and district meetings with Members of Congress and other decision-makers.
- Build the organization: work with and build the organization's membership locally, recruit and manage staff, and raise the funds needed to forward the organization's agenda.

(b) Qualifications:

Qualified applicants have a strong commitment to public interest issues, excellent verbal, writing and analytical skills, the ability to debate and speak persuasively, and enthusiasm for the work. Candidates for this position could include recent college graduates or people with up to five years of relevant professional experience, post-college. Relevant experience includes (but is not limited to) working in political, policy, legal, journalistic, or government settings. Advanced degrees, including a JD or masters in related fields, may count toward a candidate's professional experience.

Communications Staff:

(a) Job Duties:

- Organize and execute press conferences and press briefings, including development of messages, press materials, visuals and press lists.
- Work with other program and field staff to develop messages and coordinate outreach to national media on issue campaigns.
- Work with other program and field staff to coordinate national release of reports and other media events.
- Pitch stories to daily television, newspapers, and radio reporters, network television and radio talk show producers, newsweekly reporters, editorial writers, TV newsmagazine producers, on-line journalists and others.
- Execute rapid response for breaking news stories including writing of press releases or statements, development of press list, distribution of release or statement, and follow-up.
- Coordinate and conduct editorial board and columnist outreach.
- Assist program staff in the writing, editing, and placement of opinion pieces.
- Respond to reporter requests for information or interviews.
- Update and maintain press contact databases.

(b) Qualifications:

Environment America, Inc.
Response to IRS Letter Dated 1/16/07
RE: Application for Recognition of Exemption (Form 1024)
EIN: 20-5355252

Prior campaign or journalism experience. Knowledge, understanding of Congress, Executive Branch, and regulatory process are highly desirable. Candidate must be well-organized, self-starter, flexible, creative, able to work under pressure, able to work quickly and cooperatively on several projects at one time. Excellent writing and verbal skills are essential.

Administrative Staff:

(a) Job Duties:

- Help run the day-to-day operations of the organization.
- Specific duties may include:
 - Computer work including work with databases, spreadsheets, e-mail and word processing programs.
 - Budget and financial work including tracking budgets, bills, membership contributions and payroll.
 - Coordinating the organization's communication, meetings and events.

(b) Qualifications:

Must be a smart, motivated individual with initiative and a strong commitment to protecting the public interest. Should be extremely detail-oriented, highly organized, computer-savvy, have excellent communication and leadership skills, and possess a strong problem-solving ethic. Creative thinking skills are also important, and the ability to deal with multiple projects and responsibilities on tight deadlines is essential.

Salaries for the above-described positions will vary based on the experience and qualifications of the applicant, but in all cases salaries will be well within the customary salary ranges paid for similar services by similarly situated tax-exempt entities of like size and purpose. The information that serves as the basis for the compensation and its source will be recorded. The Board of Directors will vote to approve the organization's budget, which includes the amount of compensation paid by the organization. As the board members receive no compensation for their work as board members, in the event that a board member is also a paid employee, the interested board member will recuse him- or herself from a vote determining his/her salary. In the event that a board member is a relative of a paid staff member, that board member will recuse him- or herself from a vote determining the salary to be paid to his/her relative.